STATUTORY INSTRUMENTS

2008 No. 3264

The Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) (No. 2) Regulations 2008

Schedule 3

7. In Schedule 3 (information to be supplied with notices)—

  (a) in Part 1 (information to be supplied with council tax demand notices), after paragraph 7 insert the following paragraphs—

    "**7A.**—(1) This paragraph applies if there are no restructuring efficiency authorities in relation to the billing authority's area and the relevant year.

    (2) The following matters in relation to each efficiency authority which is not a multi-function authority—

      (a) the forecast cumulative efficiency savings for the preceding year;

      (b) the matter mentioned in paragraph (a) expressed as a percentage of the authority's baseline expenditure, that percentage rounded to the nearest decimal place;

      (c) the amount calculated by applying the following formula, that amount rounded to the nearest pound—

$$\frac{I}{J}$$

    where—

        I is the matter referred to in paragraph (a), and

        J is the council tax base for the efficiency authority's area; and

      (d) the relevant benchmark.

    (3) The following matters in relation to each efficiency authority (if any) which is a multi-function authority—

      (a) the forecast cumulative efficiency savings for the preceding year in respect of the authority's fire and rescue functions;

      (b) the forecast cumulative efficiency savings for the preceding year in respect of the authority's functions other than its fire and rescue functions;

      (c) the matter mentioned in paragraph (a) expressed as a percentage of the authority's baseline expenditure for its fire and rescue functions, that percentage rounded to the nearest decimal place;

      (d) the matter mentioned in paragraph (b) expressed as a percentage of the authority's baseline expenditure for its functions other than its fire and rescue functions, that percentage rounded to the nearest decimal place;

      (e) the two amounts calculated by applying the following formula, each amount rounded to the nearest pound—

$$\frac{K}{L}$$

where—

K is—

(a) the matter referred to in paragraph (a) when calculating the first amount, and

(b) the matter referred to in paragraph (b) when calculating the second amount; and

L is the council tax base for the efficiency authority's area; and

(f) the relevant benchmark.

7B.—(1) This paragraph applies if there are restructuring efficiency authorities in relation to a billing authority's area and the relevant year.

(2) If there are one or more efficiency authorities in relation to the billing authority's area and the relevant year, the following matters—

(a) the following matters in relation to each efficiency authority—

(i) the forecast cumulative efficiency savings for the preceding year,

(ii) the matter mentioned in sub-paragraph (i) expressed as a percentage of the authority's baseline expenditure, that percentage rounded to the nearest decimal place,

(iii) the amount calculated by applying the formula in sub-paragraph (4), that amount rounded to the nearest pound,

(iv) the relevant benchmark;

(b) the aggregate of the forecast cumulative efficiency savings for the preceding year for each restructuring efficiency authority;

(c) the matter in paragraph (b) expressed as a percentage of the aggregate of each restructuring efficiency authority's baseline expenditure, that percentage rounded to the nearest decimal place;

(d) the amount calculated by applying the formula in sub-paragraph (5), that amount rounded to the nearest pound;

(e) the benchmark for restructuring efficiency authorities.

(3) If sub-paragraph (2) does not apply, the following matters—

(a) the following matters in relation to each restructuring efficiency authority which is a multi-function authority—

(i) the forecast cumulative efficiency savings for the preceding year in respect of the authority's fire and rescue functions,

(ii) the matter mentioned in sub-paragraph (i) expressed as a percentage of the authority's baseline expenditure for its fire and rescue functions, that percentage rounded to the nearest decimal place,

(iii) the amount calculated by applying the formula in sub-paragraph (4),

(iv) the relevant benchmark;

(b) the aggregate of the forecast cumulative efficiency savings for the preceding year in respect of functions other than fire and rescue functions for each restructuring efficiency authority;

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    (c) the matter in paragraph (b) expressed as a percentage of the aggregate of each restructuring efficiency authority's baseline expenditure for its functions other than fire and rescue functions, that percentage rounded to the nearest decimal place;

    (d) the amount calculated by applying the formula in sub-paragraph (5), that amount rounded to the nearest pound;

    (e) the benchmark for restructuring efficiency authorities.

(4) The formula is—

$$\frac{M}{N}$$

where—

M is—

    (a) the matter referred to in sub-paragraph (2)(a)(i) when calculating the amount for the purposes of sub-paragraph (2)(a)(iii), or

    (b) the matter referred to in sub-paragraph (3)(a)(i) when calculating the amount for the purposes of sub-paragraph 3(a)(iii); and

N is the council tax base for—

    (a) the efficiency authority's area when calculating the amount for the purposes of sub-paragraph (2)(a)(iii), or

    (b) any part of the restructuring efficiency authority's area which is in the billing authority's area when calculating the amount for the purposes of sub-paragraph (3)(a)(iii).

(5) The formula is—

$$\frac{P}{Q}$$

where—

P is—

    (a) the matter in sub-paragraph (2)(b) when calculating the amount for the purposes of sub-paragraph (2)(d), or

    (b) the matter in sub-paragraph (3)(b) when calculating the amount for the purposes of sub-paragraph (3)(d); and

Q is the aggregate of the council tax bases for the area of each restructuring efficiency authority, but ignoring any restructuring efficiency authority which is a county council.

(6) For the purposes of this paragraph—

    (a) the forecast cumulative efficiency savings for the preceding year, and

    (b) the baseline expenditure,

of a restructuring efficiency authority which is a county council are the savings and the expenditure of that authority only to the extent that they are relevant to the billing authority's area.

7C. The information to be included in relation to each of the matters in paragraphs 7A and 7B is the information identified in the relevant document—

    (a) as information to be supplied with a council tax demand notice; and

  (b) as information which is relevant to—

    (i) the matter, and

    (ii) the billing authority.”; and

 (b) in Part 3 (interpretation, etc.), after paragraph 3 insert the following paragraphs—

  “**3A.**—(1) Subject to sub-paragraph (2), in paragraphs 7A and 7B of Part 1, “relevant benchmark” means—

  (a) in relation to—

    (i) an efficiency authority which is not a multi-function authority, or

    (ii) a restructuring efficiency authority which is a multi-function authority,

   the amount calculated by applying the formula in sub-paragraph (2), that amount rounded to the nearest pound; and

  (b) in relation to an efficiency authority which is a multi-function authority, the two amounts calculated by applying the formula in sub-paragraph (3), each amount rounded to the nearest pound.

  (2) The formula is—

$$\frac{R}{S}$$

where—

 R is—

  (a) if the authority is an efficiency authority but not a fire and rescue authority, the aggregate of the forecast cumulative efficiency savings for the preceding year in respect of functions other than fire and rescue functions for each authority which is in the category of authority which includes that authority, or

  (b) if the authority is—

    (i) a fire and rescue authority, or

    (ii) a restructuring efficiency authority,

 the aggregate of the forecast cumulative efficiency savings for the preceding year in respect of fire and rescue functions for each authority which is in the fire and rescue category; and

 S is—

  (a) if the authority is an efficiency authority but not a fire and rescue authority, the aggregate of the council tax bases for the area of each authority which is in the category of authority which includes that authority, or

  (b) if the authority is—

    (i) a fire and rescue authority, or

    (ii) a restructuring efficiency authority,

 the aggregate of the council tax bases for the area of each authority which is in the fire and rescue category.

  (3) The formula is—

$$\frac{T}{U}$$

where—

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T is—

(a) when calculating the first amount, the aggregate of the forecast cumulative efficiency savings for the preceding year in respect of fire and rescue functions for each authority which is in the fire and rescue category, and

(b) when calculating the second amount, the aggregate of the forecast cumulative efficiency savings for the preceding year in respect of functions other than fire and rescue functions for each authority which is in the category of authority which includes the efficiency authority; and

U is—

(a) when calculating the first amount, the aggregate of the council tax bases for the area of each authority which is in the fire and rescue category, and

(b) when calculating the second amount, the aggregate of the council tax bases for the area of each authority which is in the category of authority which includes the efficiency authority.

3B. In paragraph 7B of Part 1, "benchmark for restructuring efficiency authorities" means the amount calculated by applying the following formula, that amount rounded to the nearest pound—

$$\frac{V}{W}$$

where—

V is the aggregate of the forecast cumulative efficiency savings for the preceding year in respect of functions other than fire and rescue functions for each authority which is a restructuring efficiency authority in relation to the relevant year; and

W is the aggregate of the council tax bases for the area of each of those authorities, but ignoring any restructuring efficiency authority which is a county council.

3C. In paragraph 3A, "fire and rescue category" means a category of authority which consists of—

(a) fire and rescue authorities, and

(b) multi-function authorities.

3D.—(1) Subject to sub-paragraph (3), in paragraph 3A, a reference to a category of authority which includes an efficiency authority is a reference to the category of authority in sub-paragraph (2) which includes that authority.

(2) The categories are—

(a) non-metropolitan district councils in relation to any area for which there is a county council;

(b) non-metropolitan district councils in relation to any area for which there is not a county council;

(c) county councils in relation to any area for which there is one or more district councils;

(d) county councils in relation to any area for which there are no district councils;

(e) metropolitan district councils; and

(f) London borough councils.

(3) For the purposes of paragraph 3A, it must be assumed—

 (a) that the category in sub-paragraph (2)(b) includes—

  (i) the Isle of Wight Council, and

  (ii) the Council of the Isles of Scilly; and

 (b) that the category in sub-paragraph (2)(f) includes the Common Council of the City of London.".